

Introduced by Senator SimitianFebruary 16, 2005

Senate Constitutional Amendment No. 8— A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of, and by adding Section 4.5 to, Article XIII A thereof, by amending Section 2 of Article XIII C thereof, and by amending Section 3 of Article XIII D thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 8, as introduced, Simitian. Taxation: educational entities: parcel tax.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of $\frac{2}{3}$ of the voters of the city, county, or special district voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

This measure would authorize a school district, community college district, or county office of education, with the approval of 55% of its voters voting on the proposition, to impose a parcel tax, as defined, and would also make conforming changes to related provisions.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

- 1 *Resolved by the Senate, the Assembly concurring,* That the
- 2 Legislature of the State of California at its 2005–06 Regular
- 3 Session commencing on the sixth day of December 2004,
- 4 two-thirds of the membership of each house concurring, hereby
- 5 proposes to the people of the State of California, that the
- 6 Constitution of the State be amended as follows:

1 First—That Section 4 of Article XIII A thereof is amended to
2 read:

3 ~~SEC. 4. Cities, Counties and special districts, Except as~~
4 ~~provided by Section 4.5, a city, county, or special district, by a~~
5 ~~two-thirds vote of the qualified electors of such district its voters~~
6 ~~voting on the proposition, may impose special taxes on such~~
7 ~~district a special tax within that city, county, or special district,~~
8 ~~except an ad valorem taxes tax on real property or a transaction~~
9 ~~transactions tax or sales tax on the sale of real property within~~
10 ~~such City, County that city, county, or special district.~~

11 Second—That Section 4.5 is added to Article XIII A thereof,
12 to read:

13 SEC. 4.5. (a) A school district, community college district, or
14 county office of education may, with the approval of 55 percent
15 of the voters in the district or county voting on the proposition,
16 impose a parcel tax on real property within its jurisdiction.

17 (b) For purposes of this section, “parcel tax” means a special
18 tax imposed upon a parcel of real property at a rate that is
19 determined without regard to that property’s value.

20 Third—That Section 2 of Article XIII C thereof is amended to
21 read:

22 ~~SEC. 2. Local Government Tax Limitation. Notwithstanding~~
23 ~~any other provision of this Constitution:~~

24 (a) ~~All taxes Any tax~~ imposed by any local government ~~shall~~
25 ~~be deemed to be~~ is either a general taxes tax or a special taxes
26 ~~tax. Special purpose districts A special district or agencies agency,~~
27 ~~including a school districts, shall have district, has no power~~
28 ~~authority to levy a general taxes tax.~~

29 (b) No local government may impose, extend, or increase any
30 general tax unless and until that tax is submitted to the electorate
31 and approved by a majority vote. A general tax ~~shall is not be~~
32 ~~deemed to have been increased~~ if it is imposed at a rate not
33 higher than the maximum rate so approved. The election required
34 by this subdivision shall be consolidated with a regularly
35 scheduled general election for members of the governing body of
36 the local government, except in cases of emergency declared by
37 a unanimous vote of the governing body.

38 (c) Any general tax imposed, extended, or increased, without
39 voter approval, by any local government on or after January 1,
40 1995, and prior to the effective date of this article, ~~shall may~~

1 continue to be imposed only if *that general tax is* approved by a
2 majority vote of the voters voting in an election on the issue of
3 the imposition, which election shall be held ~~within two years of~~
4 ~~the effective date of this article~~ *no later than November 6, 1996,*
5 and in compliance with subdivision (b).

6 (d) ~~No~~ *Except as provided by Section 4.5 of Article XIII A, a*
7 local government may *not* impose, extend, or increase any
8 special tax unless and until that tax is submitted to the electorate
9 and approved by a two-thirds vote. A special tax ~~shall~~ *is not be*
10 deemed to have been increased if it is imposed at a rate not
11 higher than the maximum rate so approved.

12 Fourth—That Section 3 of Article XIII D thereof is amended
13 to read:

14 ~~SEC. 3. Property Taxes, Assessments, Fees and Charges~~
15 ~~Limited.~~ (a) ~~No~~ *An agency shall not assess a tax, assessment,*
16 *fee, or charge shall be assessed by any agency* upon any parcel of
17 property or upon any person as an incident of property ownership
18 except:

19 (1) The ad valorem property tax imposed pursuant to Article
20 XIII and Article XIII A.

21 (2) Any special tax receiving a two-thirds vote pursuant to
22 Section 4 of Article XIII A, *or, as applicable, a 55 percent vote*
23 *pursuant to Section 4.5 of Article XIII A.*

24 (3) Assessments as provided by this article.

25 (4) Fees or charges for property related services as provided
26 by this article.

27 (b) For purposes of this article, fees for the provision of
28 electrical or gas service ~~shall~~ *are not be* deemed charges or fees
29 imposed as an incident of property ownership.